

## GOVERNMENTAL OPERATIONS

Agency 142

### Board of Tax Appeals

#### Recommendation Summary

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
<b>2009-11 Expenditure Authority</b>	12.2	2,664		2,664
<b>Total Maintenance Level</b>	12.2	2,848		2,848
Difference		184		184
Percent Change from Current Biennium	0.0%	6.9%		6.9%
<b>Performance Changes</b>				
Reduce Staff, Travel, Goods and Services	(1.0)	(276)		(276)
Suspend Plan 1 Uniform COLA #		(50)		(50)
State Data Center Rate Increase		14		14
<b>Subtotal</b>	(1.0)	(312)		(312)
<b>Total Proposed Budget</b>	11.2	2,536		2,536
Difference	(1.0)	(128)		(128)
Percent Change from Current Biennium	(8.2)%	(4.8)%		(4.8)%
<b>Total Proposed Budget by Activity</b>				
Adjudication of Tax Appeals	11.2	2,536		2,536
<b>Total Proposed Budget</b>	11.2	2,536		2,536

#### PERFORMANCE LEVEL CHANGE DESCRIPTIONS

##### Reduce Staff, Travel, Goods and Services

The Board will continue to hold a hearing officer position vacant throughout the 2011-13 biennium. In-state travel will be reduced by conducting more hearings by telephone, and when feasible, requiring hearing officers to use public transit instead of private automobile. Purchase of office supplies will be reduced and expenditures for employee professional development and training will be eliminated. Expenditures for maintenance service on hardware and software will be reduced by having staff assume increased responsibility for these tasks. The Board will also implement temporary employee layoffs. Telephonic hearings may affect customer satisfaction, and the vacant hearing officer position will mean increasing the backlog of cases at a time when tax appeal filings continue to increase.

#### ACTIVITY DESCRIPTIONS

## **GOVERNMENTAL OPERATIONS**

### **ACTIVITY DESCRIPTIONS**

#### **Adjudication of Tax Appeals**

The Board of Tax Appeals maintains public confidence in the state tax system. The Board is the final administrative authority for resolving disputes of property, excise, and other taxes in the state of Washington. As an integral part of the state's tax system, the Board provides a convenient and inexpensive forum for both taxing authorities and taxpayers. The Board processes 1,800 to 2,200 new appeals annually, many presenting complex legal and valuation issues. The Board conducts hearings throughout the state and issues comprehensive, timely written decisions based upon generally accepted appraisal practices, Washington statutes and constitution, case law, and board precedents.